

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	5408	1976	2,409	\$3,998.94	\$3,471.57	\$527.37
F51465		45C	5408	1977	45	\$74.70	\$63.21	\$11.49
F51465		45C	5408	1979	22,894	\$38,004.04	\$30,303.71	\$7,700.33
F51465		45C	5408	1980	5,554	\$9,219.64	\$7,101.93	\$2,117.71
F51465		45C	5408	1981	468	\$776.88	\$575.95	\$200.93
F51465		45C	5408	1984	30	\$208.20	\$143.42	\$64.78
F51465		45C	5408	1990	90	\$397.80	\$179.34	\$218.46
F51465		45C	5408	1995	670	\$4,656.50	\$807.76	\$3,848.74
F51465		45C	5408	1997	54	\$354.78	\$13.17	\$341.61
CABLE 0100PR 24G 0089-0125PR			TOTAL AIC: 5408		32,214	\$57,691.48	\$42,660.07	\$15,031.41
F51465		45C	5412	1965	1,421	\$2,017.82	\$2,017.82	\$0.00
F51465		45C	5412	1966	456	\$647.52	\$644.36	\$3.16
F51465		45C	5412	1972	46	\$65.32	\$61.46	\$3.86
F51465		45C	5412	1974	9,316	\$13,228.72	\$12,002.55	\$1,226.17
F51465		45C	5412	1975	625	\$887.50	\$788.51	\$98.99
F51465		45C	5412	1976	867	\$1,231.14	\$1,068.78	\$162.36
F51465		45C	5412	1977	834	\$1,184.28	\$1,002.16	\$182.12
F51465		45C	5412	1978	14,744	\$20,936.48	\$17,223.63	\$3,712.85
F51465		45C	5412	1979	740	\$1,050.80	\$837.89	\$212.91
F51465		45C	5412	1980	4,265	\$6,056.30	\$4,665.19	\$1,391.11
F51465		45C	5412	1981	5,881	\$8,351.02	\$6,191.15	\$2,159.88
F51465		45C	5412	1982	4,488	\$13,867.92	\$10,397.63	\$3,470.29
F51465		45C	5412	1983	1,454	\$5,525.20	\$3,979.96	\$1,545.24
F51465		45C	5412	1984	751	\$4,603.63	\$3,171.26	\$1,432.37
F51465		45C	5412	1987	730	\$2,949.20	\$1,713.85	\$1,235.35
F51465		45C	5412	1989	864	\$2,496.64	\$1,240.80	\$1,255.84
F51465		45C	5412	1992	995	\$10,218.65	\$3,573.41	\$6,645.24
F51465		45C	5412	1993	240	\$1,382.40	\$406.97	\$975.43
CABLE 0100PR 26G 0089-0125PR			TOTAL AIC: 5412		48,517	\$96,700.54	\$70,987.35	\$25,713.19
F51465		45C	5422	1979	24,968	\$48,937.28	\$39,021.68	\$9,915.60
CABLE 0150PR 22G 0126-0175PR			TOTAL AIC: 5422		24,968	\$48,937.28	\$39,021.68	\$9,915.60

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	5434	1971	784	\$2,101.12	\$2,008.17	\$92.95
F51465		45C	5434	1979	1,930	\$5,172.40	\$4,124.38	\$1,048.02
F51465		45C	5434	1981	788	\$2,111.84	\$1,585.64	\$546.20
F51465		45C	5434	1982	20	\$85.60	\$49.18	\$16.42
F51465		45C	5434	1983	352	\$3,636.16	\$2,619.23	\$1,016.93
CABLE 0200PR 22G 0176-0250PR			TOTAL AIC: 5434		3,874	\$13,087.12	\$10,368.60	\$2,720.52
F51465		45C	5436	1969	60	\$151.20	\$147.52	\$3.68
F51465		45C	5436	1980	872	\$2,197.44	\$1,692.70	\$504.74
F51465		45C	5436	1981	1,515	\$3,817.80	\$2,830.38	\$987.42
F51465		45C	5436	1982	64	\$221.44	\$168.03	\$55.41
F51465		45C	5436	1983	22	\$183.70	\$132.32	\$51.38
CABLE 0200PR 24G 0176-0250PR			TOTAL AIC: 5436		2,533	\$8,571.58	\$4,968.95	\$1,602.63
F51465		45C	5438	1972	838	\$1,491.64	\$1,403.45	\$88.19
F51465		45C	5438	1977	39	\$69.42	\$58.74	\$10.68
F51465		45C	5438	1980	4,739	\$8,435.42	\$6,497.84	\$1,937.58
F51465		45C	5438	1981	438	\$779.64	\$578.00	\$201.64
F51465		45C	5438	1982	918	\$3,240.54	\$2,429.63	\$810.91
F51465		45C	5438	1983	10	\$70.50	\$50.78	\$19.72
F51465		45C	5438	1984	430	\$6,157.60	\$4,241.73	\$1,915.87
F51465		45C	5438	1985	126	\$1,906.38	\$1,249.15	\$657.23
F51465		45C	5438	1987	10	\$56.90	\$33.07	\$23.83
F51465		45C	5438	1989	2,298	\$10,754.64	\$5,344.91	\$5,409.73
CABLE 0200PR 26G 0176-0250PR			TOTAL AIC: 5438		9,848	\$32,962.68	\$21,887.31	\$11,075.37
F51465		45C	5448	1981	70	\$313.60	\$232.49	\$81.11
F51465		45C	5448	1982	242	\$871.20	\$653.19	\$218.01
CABLE 0300PR 22G 0251-0350PR			TOTAL AIC: 5448		312	\$1,184.80	\$885.68	\$299.12
F51465		45C	5450	1981	2,650	\$11,183.00	\$8,290.67	\$2,892.33
F51465		45C	5450	1982	3,360	\$12,398.40	\$9,295.84	\$3,102.56

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							RESERVE	NET BOOK COST
	CABLE 0300PR 24G 0251-0350PR		TOTAL AIC: 5450		8,010	\$23,581.40	\$17,588.51	\$5,994.89
F51465		45C	5452	1978	1,316	\$3,684.80	\$3,031.34	\$653.46
F51465		45C	5452	1981	4,188	\$11,726.40	\$8,693.53	\$3,032.87
F51465		45C	5452	1982	20	\$74.60	\$55.93	\$18.67
F51465		45C	5452	1983	342	\$3,163.50	\$2,278.76	\$884.74
	CABLE 0300PR 28G 0251-0350PR		TOTAL AIC: 5452		5,868	\$18,849.30	\$14,059.56	\$4,589.74
F51465		45C	5460	1971	373	\$1,768.02	\$1,689.80	\$78.22
F51465		45C	5460	1976	569	\$2,697.06	\$2,341.38	\$355.68
F51465		45C	5480	1983	217	\$4,498.41	\$3,240.33	\$1,258.08
	CABLE 0400PR 22G 0351-0425PR		TOTAL AIC: 5480		1,159	\$8,963.49	\$7,271.51	\$1,691.98
F51465		45C	5462	1981	1,694	\$7,470.54	\$5,538.39	\$1,932.15
F51465		45C	5462	1982	1,233	\$4,759.38	\$3,588.40	\$1,190.98
F51465		45C	5462	1983	450	\$7,461.00	\$5,374.37	\$2,086.63
	CABLE 0400PR 24G 0351-0425PR		TOTAL AIC: 5482		3,377	\$19,890.92	\$14,481.16	\$5,209.76
F51465		45C	5466	1968	2,278	\$9,271.46	\$9,111.44	\$160.02
F51465		45C	5466	1972	3,037	\$12,360.59	\$11,629.82	\$730.77
F51465		45C	5466	1978	800	\$3,256.00	\$2,678.58	\$577.42
F51465		45C	5466	1980	4,496	\$18,298.72	\$14,095.58	\$4,203.14
F51465		45C	5466	1983	522	\$7,542.90	\$5,433.36	\$2,109.54
	CABLE 0400PR 28G 0351-0425PR		TOTAL AIC: 5488		11,133	\$50,729.67	\$42,948.79	\$7,780.88
F51465		45C	5488	1980	103	\$633.45	\$487.95	\$145.50
F51465		45C	5488	1982	11,660	\$48,272.40	\$36,192.77	\$12,079.63
	CABLE 0600PR 24G 0501-0750PR		TOTAL AIC: 5488		11,763	\$48,905.85	\$36,680.72	\$12,225.13
F51465		45C	5492	1966	109	\$561.35	\$558.61	\$2.74
F51465		45C	5492	1969	20	\$103.00	\$100.50	\$2.50

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F51465		45C	5492	1980	7,185	\$37,002.75	\$28,503.38	\$8,499.37
F51465		45C	5492	1983	367	\$7,035.39	\$5,067.79	\$1,967.60
	CABLE 0600PR 26G 0501-0750PR		TOTAL AIC: 5492		7,681	\$44,702.49	\$34,230.28	\$10,472.21
F51465		45C	5496	1981	46	\$1,063.06	\$788.11	\$274.95
	CABLE 0900PR 22G 0751-1050PR		TOTAL AIC: 5496		46	\$1,063.06	\$788.11	\$274.95
F51465		45C	5498	1982	12	\$51.84	\$38.87	\$12.97
	CABLE 0900PR 24G 0751-1050PR		TOTAL AIC: 5498		12	\$51.84	\$38.87	\$12.97
F51465		45C	5502	1980	1,056	\$8,131.20	\$6,263.50	\$1,867.70
	CABLE 0900PR 26G 0751-1050PR		TOTAL AIC: 5502		1,056	\$8,131.20	\$6,263.50	\$1,867.70
F51465		45C	5510	1980	1,392	\$9,660.48	\$7,441.51	\$2,218.97
	CABLE 1200PR 26G 1051-1350PR		TOTAL AIC: 5510		1,392	\$9,660.48	\$7,441.51	\$2,218.97
F51465		45C	5518	1980	904	\$8,081.76	\$6,225.41	\$1,856.35
	CABLE 1500PR 26G 1351-1650PR		TOTAL AIC: 5518		904	\$8,081.76	\$6,225.41	\$1,856.35
	TOTAL FRC: 45C				2,140,561	\$2,121,472.22	\$1,574,682.38	\$546,789.84
	TOTAL ACCOUNT: 2423 BURIED CABLE MET				2,140,561	\$2,121,472.22	\$1,574,682.38	\$546,789.84
F51465	2423 BURIED CABLE NON ME	845C	5012	1990	164,406	\$172,626.30	\$98,765.36	\$73,860.94
F51465		845C	5012	1992	36,900	\$172,323.00	\$87,739.26	\$84,583.74
	CABLE FIBER OPTIC 0012 FIBERS		TOTAL AIC: 5012		201,306	\$344,949.30	\$186,504.62	\$158,444.68

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						JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
TOTAL FRC: 845C					201,306	\$344,949.30	\$186,504.62	\$158,444.68
TOTAL ACCOUNT: 2423 BURIED CABLE NON MET					201,306	\$344,949.30	\$186,504.62	\$158,444.68
F51465	2426 INTRA BLDG CA MET	62C		1998		\$83.18	\$0.63	\$82.55
F51465		62C	2100	1901	4	\$1,160.96	\$1,092.44	\$68.52
TERMINAL BLDG INSIDE 00100PR 00100 TOTAL AIC: 2100					4	\$1,160.96	\$1,092.44	\$68.52
F51465		62C	5310	1973	2	\$2.16	\$2.16	\$0.00
CABLE 0006PR 19G 0006-0006PR TOTAL AIC: 5310					2	\$2.16	\$2.16	\$0.00
F51465		62C	5344	1991	45	\$234.90	\$132.15	\$102.75
CABLE 0016PR 22G 0014-0020PR TOTAL AIC: 5344					45	\$234.90	\$132.15	\$102.75
F51465		62C	5360	1979	10	\$18.70	\$17.86	\$0.84
F51465		62C	5360	1984	50	\$247.50	\$224.72	\$22.78
CABLE 0025PR 22G 0021-0038PR TOTAL AIC: 5360					60	\$266.20	\$242.58	\$23.62
F51465		62C	5362	1976	6	\$9.24	\$9.13	\$0.11
F51465		62C	5362	1978	5	\$7.70	\$7.53	\$0.17
F51465		62C	5362	1979	30	\$46.20	\$44.13	\$2.07
F51465		62C	5362	1982	25	\$229.75	\$214.38	\$15.37
F51465		62C	5362	1984	30	\$461.10	\$418.65	\$42.45
CABLE 0025PR 24G 0021-0038PR TOTAL AIC: 5362					96	\$753.99	\$693.82	\$60.17
F51465		62C	5366	1978	65	\$260.00	\$254.20	\$5.80
F51465		62C	5366	1979	338	\$1,352.00	\$1,291.32	\$60.68
F51465		62C	5366	1982	44	\$406.12	\$378.95	\$27.17
F51465		62C	5366	1985	40	\$298.80	\$264.41	\$34.39
F51465		62C	5366	1987	10	\$65.60	\$51.59	\$14.01

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	CABLE 0025PR 26G 0021-0038PR		TOTAL AIC: 5386		497	\$2,382.52	\$2,240.47	\$142.05
F51465		62C	5376	1988	12	\$131.40	\$96.46	\$34.94
	CABLE 0050PR 22G 0039-0063PR		TOTAL AIC: 5376		12	\$131.40	\$96.46	\$34.94
F51465		62C	5378	1980	40	\$80.00	\$75.44	\$4.56
F51465		62C	5378	1990	35	\$407.75	\$253.83	\$153.92
	CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378		75	\$487.75	\$329.27	\$158.48
F51465		62C	5380	1972	46	\$210.68	\$210.68	\$0.00
F51465		62C	5380	1977	20	\$91.60	\$89.56	\$2.04
F51465		62C	5380	1982	262	\$2,801.66	\$2,427.60	\$174.06
F51465		62C	5380	1983	25	\$197.00	\$181.39	\$15.61
F51465		62C	5380	1985	40	\$292.40	\$258.74	\$33.66
	CABLE 0050PR 26G 0039-0063PR		TOTAL AIC: 5380		393	\$3,393.34	\$3,167.98	\$225.36
F51465		62C	5408	1997	100	\$568.00	\$44.41	\$523.59
	CABLE 0100PR 24G 0089-0125PR		TOTAL AIC: 5408		100	\$568.00	\$44.41	\$523.59
F51465		62C	5412	1975	12	\$34.44	\$34.37	\$0.07
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		12	\$34.44	\$34.37	\$0.07
	TOTAL FRC: 62C				1,296	\$9,498.84	\$8,076.72	\$1,422.12
	TOTAL ACCOUNT: 2426 INTRA BLDG CA MET				1,296	\$9,498.84	\$8,076.72	\$1,422.12
F51465	2431 AERIAL WIRE	3C	2901	1901	3,870	\$348.30	\$323.37	\$24.93
	WIRE AERIAL 0001PR 0001-0002PR		TOTAL AIC: 2901		3,870	\$348.30	\$323.37	\$24.93

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TOTAL FRC: 3C					3,870	\$348.30	\$323.37	\$24.93
TOTAL ACCOUNT: 2431 AERIAL WIRE					3,870	\$348.30	\$323.37	\$24.93
F51465	2441 CONDUIT SYSTEMS	4C	2601	1981	2,460	\$7,503.00	\$2,170.20	\$5,332.80
F51465		4C	2601	1983	1,055	\$7,817.55	\$2,123.18	\$5,694.37
F51465		4C	2601	1992	616	\$4,823.28	\$507.03	\$4,316.25
CONDUIT 001 DUCT		TOTAL AIC: 2601		4,131	\$20,143.83	\$4,800.41	\$15,343.42	
F51465		4C	2602	1980	940	\$5,141.80	\$1,576.05	\$3,565.75
F51465		4C	2602	1990	170	\$839.80	\$119.84	\$719.96
CONDUIT 002 DUCT		TOTAL AIC: 2602		1,110	\$5,981.60	\$1,695.88	\$4,285.72	
F51465		4C	2604	1980	204	\$1,381.08	\$423.32	\$957.76
F51465		4C	2604	1983	36	\$707.04	\$192.03	\$515.01
CONDUIT 004 THRU 005 DUCT		TOTAL AIC: 2604		240	\$2,088.12	\$615.35	\$1,472.77	
F51465		4C	2655	1990	1	\$449.56	\$64.15	\$385.41
F51465		4C	2655	1992	3	\$2,214.15	\$232.75	\$1,981.40
HANDHOLE ALL SIZES (4C ONLY)		TOTAL AIC: 2655		4	\$2,663.71	\$298.91	\$2,364.80	
F51465		4C	2656	1901	1	\$3,608.72	\$1,231.98	\$2,376.74
F51465		4C	2656	1983	1	\$8,679.34	\$2,357.23	\$6,322.11
MANHOLE ALL TYPES AND SIZES		TOTAL AIC: 2656		2	\$12,288.06	\$3,589.21	\$8,698.85	
TOTAL FRC: 4C					5,487	\$43,165.32	\$10,997.76	\$32,167.56
TOTAL ACCOUNT: 2441 CONDUIT SYSTEMS					5,487	\$43,165.32	\$10,997.76	\$32,167.56

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TOTAL LOCATION: F51485						2,367,780	\$2,587,119.87	\$1,835,444.20	\$751,675.67
F51484	2111 LAND	20C		1985		\$13,586.12	\$0.00	\$13,586.12	
F51484		20C		1986		\$7.45	\$0.00	\$7.45	
TOTAL FRC: 20C						\$13,593.57	\$0.00	\$13,593.57	
TOTAL ACCOUNT: 2111 LAND						\$13,593.57	\$0.00	\$13,593.57	
F51484	2116 OTHER WORK EQUIP	564C	T0951	1978		\$2,900.00	\$1,981.22	\$918.78	
F51484		564C	T0951	1980		\$2,271.04	\$1,489.50	\$781.54	
F51484		564C	T0951	1982		\$2,229.89	\$1,388.49	\$841.40	
F51484		564C	T0951	1997		\$5,670.57	\$173.34	\$5,497.23	
F51484		564C	T0951	1998		\$283.52	\$1.97	\$281.55	
TOTAL AIC: T0951						\$13,355.02	\$5,034.52	\$8,320.50	
TOTAL FRC: 564C						\$13,355.02	\$5,034.52	\$8,320.50	
TOTAL ACCOUNT: 2116 OTHER WORK EQUIP						\$13,355.02	\$5,034.52	\$8,320.50	
F51484	2121 BUILDINGS	210C		1983		\$181,054.72	\$50,644.86	\$130,409.86	
F51484		210C		1984		\$10,619.43	\$3,376.19	\$7,243.24	
F51484		210C		1989		\$3,212.62	\$619.89	\$2,592.73	
F51484		210C		1990		\$3,199.90	\$540.93	\$2,658.97	
F51484		210C		1991		\$17,143.03	\$2,586.22	\$14,556.81	
F51484		210C		1993		\$3,108.18	\$444.95	\$2,663.23	
F51484		210C		1994		\$17,601.37	\$1,455.51	\$16,145.86	
F51484		210C		1995		\$8,357.83	\$403.32	\$7,954.51	
TOTAL FRC: 210C						\$244,297.08	\$60,071.87	\$184,225.21	

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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

						JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
TOTAL ACCOUNT: 2121 BUILDINGS						\$244,297.08	\$80,071.87	\$184,225.21
F51484	2211 ANALOG SW EQUIP	77C		1991		\$1,356.27	\$787.73	\$568.54
F51484		77C		1996		\$285.17	\$105.83	\$189.34
TOTAL FRC: 77C						\$1,651.44	\$893.55	\$757.89
TOTAL ACCOUNT: 2211 ANALOG SW EQUIP						\$1,651.44	\$893.55	\$757.89
F51484	2212 DIGITAL SW EQUIP	377C		1983		\$1,582.40	\$1,544.79	\$37.61
F51484		377C		1984		\$994,316.42	\$972,003.89	\$22,312.53
F51484		377C		1985		\$37,002.14	\$35,394.06	\$1,608.08
F51484		377C		1986		\$567.84	\$524.01	\$43.83
F51484		377C		1988		\$8,729.31	\$7,343.52	\$1,385.79
F51484		377C		1989		\$543.60	\$430.64	\$112.96
F51484		377C		1990		\$120,831.69	\$89,018.03	\$31,813.66
F51484		377C		1991		\$1,587.47	\$1,069.91	\$517.56
F51484		377C		1992		\$32,484.74	\$19,590.62	\$12,894.12
F51484		377C		1993		\$4,919.35	\$2,572.59	\$2,346.76
F51484		377C		1994		\$12,944.35	\$5,586.85	\$7,347.50
F51484		377C		1995		\$4,355.63	\$1,436.54	\$2,919.09
F51484		377C		1996		\$479.20	\$102.14	\$377.06
F51484		377C		1997		\$2,839.26	\$206.96	\$2,432.30
F51484		377C		1998		\$40,118.28	\$1,980.72	\$38,137.56
TOTAL FRC: 377C						\$1,263,101.68	\$1,138,815.28	\$124,286.42
TOTAL ACCOUNT: 2212 DIGITAL SW EQUIP						\$1,263,101.68	\$1,138,815.28	\$124,286.42
F51484	2232 CIRCUIT DIGITAL	257C		1980		\$268.87	\$259.08	\$9.79
F51484		257C		1981		\$1,899.65	\$1,815.56	\$84.09
F51484		257C		1982		\$490.56	\$464.49	\$26.07
F51484		257C		1983		\$5,463.93	\$5,052.79	\$411.14
F51484		257C		1984		\$19,823.16	\$19,224.53	\$598.63

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51484		257C		1991		\$78.09	\$61.48	\$16.61
F51484		257C		1992		\$1.98	\$1.45	\$0.53
F51484		257C		1993		\$889.34	\$582.47	\$286.87
F51484		257C		1994		\$356.75	\$209.89	\$146.86
F51484		257C		1995		\$1,405.51	\$677.02	\$728.49
F51484		257C		1996		\$2,169.09	\$730.88	\$1,438.21
F51484		257C		1997		\$16,703.37	\$2,212.72	\$14,490.65
F51484		257C		1998		\$2,382.27	\$114.18	\$2,268.09
TOTAL FRC: 257C						\$51,912.57	\$31,406.54	\$20,506.03
F51484		357C		1980		\$95.09	\$91.63	\$3.46
F51484		357C		1981		\$1,253.44	\$1,197.96	\$55.48
F51484		357C		1982		\$436.60	\$413.40	\$23.20
F51484		357C		1983		\$8,742.17	\$8,084.35	\$657.82
F51484		357C		1984		\$11,164.46	\$10,827.31	\$337.15
F51484		357C		1985		\$2,820.18	\$2,711.28	\$108.90
F51484		357C		1986		\$1,356.23	\$1,291.21	\$65.02
F51484		357C		1987		\$961.63	\$893.23	\$68.40
F51484		357C		1988		\$1,271.34	\$1,145.03	\$126.31
F51484		357C		1989		\$371.62	\$322.72	\$48.90
F51484		357C		1990		\$187,257.64	\$155,837.74	\$31,619.90
F51484		357C		1991		\$11,218.49	\$8,832.13	\$2,386.36
F51484		357C		1992		\$1,222.28	\$897.95	\$324.31
F51484		357C		1993		\$1,096.71	\$734.82	\$361.89
F51484		357C		1995		\$6,916.61	\$3,331.68	\$3,584.93
F51484		357C		1996		\$1,025.88	\$345.67	\$680.21
F51484		357C		1997		\$256.36	\$33.96	\$222.40
F51484		357C		1998		\$830.84	\$39.82	\$791.02
TOTAL FRC: 357C						\$238,297.55	\$196,831.88	\$41,465.67
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$290,210.12	\$228,238.42	\$61,971.70
F51484	2232 CIRCUIT ANALOG	57C		1971		\$47.01	\$37.10	\$9.91
F51484		57C		1973		\$1,458.55	\$1,144.63	\$313.92

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51484		57C		1976		\$60.24	\$46.96	\$13.28
F51484		57C		1978		\$8,731.54	\$6,767.01	\$1,964.53
F51484		57C		1979		\$1,013.50	\$782.71	\$230.79
F51484		57C		1980		\$893.93	\$687.58	\$206.35
F51484		57C		1983		\$955.13	\$722.66	\$232.47
F51484		57C		1984		\$29,384.71	\$22,178.97	\$7,205.74
F51484		57C		1987		\$137.52	\$101.00	\$36.52
F51484		57C		1989		\$231.77	\$162.55	\$69.22
F51484		57C		1991		\$36.35	\$22.75	\$13.60
F51484		57C		1993		\$11,802.15	\$6,102.31	\$5,699.84
F51484		57C		1996		\$1,195.18	\$289.24	\$905.94
TOTAL FRC: 57C						\$55,947.58	\$39,045.49	\$16,902.09
F51484		457C		1975		\$1,405.10	\$1,097.93	\$307.17
F51484		457C		1976		\$670.00	\$522.27	\$147.73
F51484		457C		1977		\$804.41	\$469.86	\$134.55
F51484		457C		1978		\$120.34	\$93.26	\$27.08
F51484		457C		1979		\$892.68	\$689.41	\$203.27
F51484		457C		1980		\$5,187.43	\$3,990.02	\$1,197.41
F51484		457C		1981		\$682.27	\$522.33	\$159.94
F51484		457C		1982		\$2,012.98	\$1,532.75	\$480.23
F51484		457C		1983		\$7,204.47	\$5,450.97	\$1,753.50
F51484		457C		1984		\$7,844.38	\$5,769.82	\$1,874.56
F51484		457C		1985		\$567.42	\$425.02	\$142.40
F51484		457C		1990		\$732.67	\$488.64	\$244.03
F51484		457C		1997		\$233.46	\$22.39	\$211.08
TOTAL FRC: 457C						\$27,957.61	\$21,074.68	\$6,882.95
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$83,905.19	\$60,120.15	\$23,785.04
TOTAL LOCATION: F51484						\$1,910,114.10	\$1,493,173.77	\$416,940.33
F51497	2232 CIRCUIT DIGITAL	257C		1976		\$244.54	\$242.02	\$2.52

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

**SUMMARY NET BOOK COST
 AS OF DECEMBER 1998**

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51497		257C		1982		\$113.46	\$107.43	\$6.03
F51497		257C		1983		\$8,254.73	\$7,633.59	\$621.14
F51497		257C		1984		\$33,031.44	\$32,033.93	\$997.51
TOTAL FRC: 257C						\$41,644.17	\$40,016.98	\$1,627.19
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$41,644.17	\$40,016.98	\$1,627.19
TOTAL LOCATION: F51497						\$41,644.17	\$40,016.98	\$1,627.19
F51998		257C		1980		\$894.64	\$862.05	\$32.59
F51998		257C		1981		\$851.54	\$813.85	\$37.69
F51998		257C		1982		\$1,335.48	\$1,264.51	\$70.97
F51998		257C		1983		\$5,203.72	\$4,812.16	\$391.56
F51998		257C		1984		\$24,412.79	\$23,675.56	\$737.23
TOTAL FRC: 257C						\$32,698.17	\$31,428.12	\$1,270.05
TOTAL ACCOUNT: TOTAL						\$32,698.17	\$31,428.12	\$1,270.05
TOTAL LOCATION: F51998						\$32,698.17	\$31,428.12	\$1,270.05
GRAND TOTAL					2,367,780	\$4,720,081.00	\$3,532,433.24	\$1,187,647.76

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51220	2232 CIRCUIT DIGITAL	257C		1983		\$633.26	\$585.61	\$47.65
F51220		257C		1997		\$245.20	\$32.48	\$212.72
TOTAL FRC: 257C						\$878.46	\$618.09	\$260.37
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$878.46	\$618.09	\$260.37
TOTAL LOCATION: F51220						\$878.46	\$618.09	\$260.37
F51361	2362 OTHER TERM EQUIP	658C		1994		\$224.29	\$115.98	\$108.31
F51361		658C		1997		\$203.39	\$16.09	\$187.30
TOTAL FRC: 658C						\$427.68	\$132.07	\$295.61
F51361		858C		1983		\$2,210.43	\$2,210.43	\$0.00
F51361		858C		1984		\$3,598.98	\$3,598.98	\$0.00
F51361		858C		1985		\$848.96	\$848.96	\$0.00
F51361		858C		1986		\$372.69	\$372.69	\$0.00
F51361		858C		1987		\$834.15	\$834.15	\$0.00
F51361		858C		1988		\$182.32	\$182.32	\$0.00
F51361		858C		1989		\$1,869.66	\$1,848.81	\$20.85
F51361		858C		1990		\$1,070.40	\$986.88	\$83.52
F51361		858C		1991		\$2,485.54	\$2,093.12	\$392.42
F51361		858C		1992		\$1,234.16	\$923.47	\$310.69
F51361		858C		1993		\$684.33	\$437.87	\$246.46
F51361		858C		1994		\$1,341.89	\$693.88	\$648.01
F51361		858C		1995		\$1,003.17	\$382.30	\$620.87
F51361		858C		1996		\$2,523.29	\$590.53	\$1,932.76
F51361		858C		1997		\$1,062.86	\$84.11	\$978.75
F51361		858C		1998		\$947.40	\$55.23	\$892.17
TOTAL FRC: 858C						\$22,270.23	\$16,143.74	\$6,126.49
TOTAL ACCOUNT: 2362 OTHER TERM EQUIP						\$22,697.91	\$16,275.81	\$6,422.10

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL LOCATION: F51361						\$22,697.91	\$16,275.81	\$6,422.10
F51412	2232 CIRCUIT DIGITAL	357C		1955		\$142.89	\$142.89	\$0.00
F51412		357C		1983		\$188.59	\$174.40	\$14.19
F51412		357C		1984		\$1,911.67	\$1,853.94	\$57.73
F51412		357C		1988		\$309.78	\$279.00	\$30.78
F51412		357C		1991		\$167.28	\$131.70	\$35.58
F51412		357C		1997		\$246.15	\$32.61	\$213.54
TOTAL FRC: 357C						\$2,966.36	\$2,614.54	\$351.82
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$2,966.36	\$2,614.54	\$351.82
TOTAL LOCATION: F51412						\$2,966.36	\$2,614.54	\$351.82
F51413		357C		1955		\$142.89	\$142.89	\$0.00
F51413		357C		1983		\$175.96	\$162.72	\$13.24
F51413		357C		1984		\$1,918.36	\$1,860.43	\$57.93
F51413		357C		1991		\$150.27	\$118.31	\$31.96
F51413		357C		1997		\$251.53	\$33.32	\$218.21
TOTAL FRC: 357C						\$2,639.01	\$2,317.66	\$321.35
TOTAL ACCOUNT: TOTAL						\$2,639.01	\$2,317.66	\$321.35
TOTAL LOCATION: F51413						\$2,639.01	\$2,317.66	\$321.35
F51414		357C		1955		\$142.89	\$142.89	\$0.00
F51414		357C		1983		\$37.31	\$34.50	\$2.81
F51414		357C		1984		\$2,126.67	\$2,062.45	\$64.22
F51414		357C		1986		\$237.63	\$226.24	\$11.39

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51414		357C		1991		\$185.21	\$145.81	\$39.40
F51414		357C		1997		\$175.04	\$23.19	\$151.85
TOTAL FRC: 357C						\$2,904.75	\$2,635.08	\$269.67
TOTAL ACCOUNT: TOTAL						\$2,904.75	\$2,635.08	\$269.67
TOTAL LOCATION: F51414						\$2,904.75	\$2,635.08	\$269.67
F51415		357C		1982		\$113.31	\$107.29	\$6.02
F51415		357C		1983		\$35.84	\$33.14	\$2.70
F51415		357C		1984		\$2,256.90	\$2,188.74	\$68.16
F51415		357C		1990		\$340.12	\$282.69	\$57.43
F51415		357C		1991		\$185.21	\$145.81	\$39.40
F51415		357C		1997		\$105.52	\$13.98	\$91.54
TOTAL FRC: 357C						\$3,036.90	\$2,771.66	\$265.24
TOTAL ACCOUNT: TOTAL						\$3,036.90	\$2,771.66	\$265.24
TOTAL LOCATION: F51415						\$3,036.90	\$2,771.66	\$265.24
F51416		357C		1982		\$113.31	\$107.29	\$6.02
F51416		357C		1983		\$35.87	\$33.17	\$2.70
F51416		357C		1984		\$2,297.77	\$2,228.38	\$69.39
F51416		357C		1991		\$167.28	\$131.70	\$35.58
F51416		357C		1997		\$105.52	\$13.98	\$91.54
TOTAL FRC: 357C						\$2,719.75	\$2,514.51	\$205.24
TOTAL ACCOUNT: TOTAL						\$2,719.75	\$2,514.51	\$205.24

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

**SUMMARY NET BOOK COST
 AS OF DECEMBER 1998**

						JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
TOTAL LOCATION: F51416						\$2,719.75	\$2,514.51	\$205.24
F51421		257C		1982		\$2,000.00	\$1,893.71	\$106.29
F51421		257C		1983		\$185.29	\$171.35	\$13.94
F51421		257C		1988		\$154.88	\$139.49	\$15.39
F51421		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,353.96	\$2,215.41	\$138.55
TOTAL ACCOUNT: TOTAL						\$2,353.96	\$2,215.41	\$138.55
TOTAL LOCATION: F51421						\$2,353.96	\$2,215.41	\$138.55
F51422		257C		1982		\$2,207.25	\$2,089.95	\$117.30
F51422		257C		1983		\$185.28	\$171.34	\$13.94
F51422		257C		1988		\$154.88	\$139.49	\$15.39
F51422		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,561.20	\$2,411.64	\$149.56
TOTAL ACCOUNT: TOTAL						\$2,561.20	\$2,411.64	\$149.56
TOTAL LOCATION: F51422						\$2,561.20	\$2,411.64	\$149.56
F51423		257C		1983		\$186.14	\$172.13	\$14.01
F51423		257C		1984		\$2,068.40	\$2,005.94	\$62.46
F51423		257C		1988		\$154.88	\$139.49	\$15.39
F51423		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,423.21	\$2,328.42	\$94.79

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL ACCOUNT: TOTAL						\$2,423.21	\$2,328.42	\$94.79
TOTAL LOCATION: F51423						\$2,423.21	\$2,328.42	\$94.79
F51424		257C		1983		\$185.28	\$171.34	\$13.94
F51424		257C		1984		\$2,247.21	\$2,179.35	\$67.86
F51424		257C		1988		\$154.88	\$139.49	\$15.39
F51424		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,601.16	\$2,501.03	\$100.13
TOTAL ACCOUNT: TOTAL						\$2,601.16	\$2,501.03	\$100.13
TOTAL LOCATION: F51424						\$2,601.16	\$2,501.03	\$100.13
F51425		257C		1983		\$182.70	\$168.95	\$13.75
F51425		257C		1984		\$2,115.48	\$2,051.60	\$63.88
F51425		257C		1988		\$176.27	\$158.76	\$17.51
TOTAL FRC: 257C						\$2,474.45	\$2,379.30	\$95.15
TOTAL ACCOUNT: TOTAL						\$2,474.45	\$2,379.30	\$95.15
TOTAL LOCATION: F51425						\$2,474.45	\$2,379.30	\$95.15
F51439		257C		1961		\$93.73	\$93.73	\$0.00
F51439		257C		1974		\$80.03	\$80.03	\$0.00
F51439		257C		1975		\$1,638.08	\$1,630.22	\$7.86
F51439		257C		1976		\$2,722.25	\$2,694.24	\$28.01
F51439		257C		1977		\$12,498.25	\$12,296.42	\$201.83
F51439		257C		1978		\$1,612.44	\$1,576.27	\$36.17
F51439		257C		1979		\$13,389.46	\$12,998.92	\$390.54

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51439		257C		1980		\$2,149.10	\$2,070.82	\$78.28
F51439		257C		1981		\$4,923.63	\$4,705.69	\$217.94
F51439		257C		1982		\$11,638.77	\$11,020.25	\$618.52
F51439		257C		1983		\$30,718.16	\$28,408.72	\$2,311.44
F51439		257C		1984		\$4,603.10	\$4,464.09	\$139.01
F51439		257C		1985		\$1,273.96	\$1,224.77	\$49.19
F51439		257C		1987		\$313.29	\$291.01	\$22.28
F51439		257C		1989		\$331.20	\$287.62	\$43.58
F51439		257C		1990		\$84.25	\$70.02	\$14.23
TOTAL FRC: 257C						\$88,069.70	\$83,910.82	\$4,158.88
TOTAL ACCOUNT: TOTAL						\$88,069.70	\$83,910.82	\$4,158.88
F51439	2232 CIRCUIT ANALOG	457C		1977		\$114.71	\$89.17	\$25.54
F51439		457C		1978		\$413.92	\$320.79	\$93.13
F51439		457C		1979		\$480.87	\$355.92	\$104.95
F51439		457C		1980		\$1,315.23	\$1,011.64	\$303.59
F51439		457C		1981		\$586.47	\$448.99	\$137.48
F51439		457C		1982		\$462.18	\$351.92	\$110.26
F51439		457C		1983		\$317.05	\$239.88	\$77.17
F51439		457C		1985		\$1,121.44	\$840.01	\$281.43
F51439		457C		1987		\$1,414.41	\$1,038.84	\$375.57
F51439		457C		1989		\$683.60	\$465.42	\$198.18
F51439		457C		1990		\$461.26	\$307.63	\$153.63
F51439		457C		1992		\$352.83	\$203.45	\$149.38
F51439		457C		1993		\$1,057.57	\$546.82	\$510.75
F51439		457C		1995		\$209.65	\$74.34	\$135.31
F51439		457C		1996		\$749.64	\$181.41	\$568.23
TOTAL FRC: 457C						\$9,700.83	\$6,476.24	\$3,224.59
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$9,700.83	\$6,476.24	\$3,224.59

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

						JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
TOTAL LOCATION: F51439						\$97,770.53	\$90,387.07	\$7,383.46
F51446	2232 CIRCUIT DIGITAL	357C		1975		\$32.05	\$31.90	\$0.15
F51446		357C		1980		\$97.69	\$94.13	\$3.56
TOTAL FRC: 357C						\$129.74	\$126.03	\$3.71
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$129.74	\$126.03	\$3.71
TOTAL LOCATION: F51446						\$129.74	\$126.03	\$3.71
F51459	2232 CIRCUIT ANALOG	57C		1955		\$139.02	\$110.81	\$28.21
F51459		57C		1974		\$208.28	\$163.11	\$45.17
TOTAL FRC: 57C						\$347.30	\$273.92	\$73.38
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$347.30	\$273.92	\$73.38
TOTAL LOCATION: F51459						\$347.30	\$273.92	\$73.38
F51465	2232 CIRCUIT DIGITAL	257C		1995		\$423.99	\$204.23	\$219.76
F51465		257C		1998		\$83.18	\$3.99	\$79.19
TOTAL FRC: 257C						\$507.17	\$208.22	\$298.95
F51465		357C		1991		\$15.06	\$11.86	\$3.20
F51465		357C		1992		\$59.17	\$43.47	\$15.70
F51465		357C		1997		\$385.36	\$51.05	\$334.31
TOTAL FRC: 357C						\$459.59	\$106.38	\$353.21
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$966.76	\$314.59	\$652.17

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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465	2232 CIRCUIT ANALOG	57C		1990		\$59.17	\$39.46	\$19.71
F51485		57C		1991		\$1,726.96	\$1,080.89	\$646.07
	TOTAL FRC: 57C					\$1,786.13	\$1,120.35	\$665.78
F51465		457C		1989		\$26.70	\$18.73	\$7.97
	TOTAL FRC: 457C					\$26.70	\$18.73	\$7.97
	TOTAL ACCOUNT: 2232 CIRCUIT ANALOG					\$1,812.83	\$1,139.08	\$673.75
F51465	2411 POLE LINES	1C	1120	1955	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1956	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1957	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1959	2	\$50.50	\$50.50	\$0.00
F51465		1C	1120	1961	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1962	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1965	1	\$25.25	\$25.25	\$0.00
	POLE 016 TO 022 FT		TOTAL AIC: 1120		8	\$202.00	\$202.00	\$0.00
F51465		1C	1125	1936	1	\$45.53	\$45.53	\$0.00
F51465		1C	1125	1937	1	\$45.53	\$45.53	\$0.00
F51465		1C	1125	1938	1	\$45.53	\$45.53	\$0.00
F51465		1C	1125	1957	2	\$91.06	\$91.06	\$0.00
F51465		1C	1125	1961	1	\$45.53	\$45.53	\$0.00
	POLE 025 FT		TOTAL AIC: 1125		6	\$273.18	\$273.18	\$0.00
F51465		1C	1130	1927	1	\$65.38	\$65.38	\$0.00
F51465		1C	1130	1935	1	\$65.38	\$65.38	\$0.00
F51465		1C	1130	1955	1	\$65.38	\$65.38	\$0.00
F51465		1C	1130	1958	2	\$130.76	\$130.76	\$0.00
F51465		1C	1130	1983	2	\$1,498.00	\$1,498.00	\$0.00

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 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
POLE 030 FT		TOTAL AIC: 1130		7		\$1,824.90	\$1,824.90	\$0.00
F51465		1C	1135	1951	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1953	3	\$236.49	\$236.49	\$0.00
F51465		1C	1135	1954	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1955	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1956	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1961	5	\$394.15	\$394.15	\$0.00
F51465		1C	1135	1963	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1964	2	\$157.66	\$157.66	\$0.00
F51465		1C	1135	1978	1	\$78.83	\$78.83	\$0.00
POLE 035 FT		TOTAL AIC: 1135		16		\$1,261.28	\$1,261.28	\$0.00
F51465		1C	1140	1947	2	\$216.72	\$216.72	\$0.00
F51465		1C	1140	1951	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1952	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1953	7	\$758.52	\$758.52	\$0.00
F51465		1C	1140	1955	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1959	2	\$216.72	\$216.72	\$0.00
F51465		1C	1140	1960	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1961	4	\$433.44	\$433.44	\$0.00
F51465		1C	1140	1991	1	\$919.67	\$887.49	\$32.18
POLE 040 FT		TOTAL AIC: 1140		20		\$2,978.51	\$2,948.33	\$32.18
F51465		1C	1145	1953	1	\$149.61	\$149.61	\$0.00
F51465		1C	1145	1954	1	\$149.61	\$149.61	\$0.00
F51465		1C	1145	1959	2	\$299.22	\$299.22	\$0.00
POLE 045 FT AND OVER		TOTAL AIC: 1145		4		\$598.44	\$598.44	\$0.00
TOTAL FRC: 1C					61	\$7,138.31	\$7,106.13	\$32.18
TOTAL ACCOUNT: 2411 POLE LINES					61	\$7,138.31	\$7,106.13	\$32.18

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465	2421 AERIAL CABLE MET	52C	5360	1947	625	\$531.25	\$531.25	\$0.00
F51465		52C	5360	1983	130	\$852.80	\$852.80	\$0.00
	CABLE 0025PR 22G 0021-0038PR		TOTAL AIC: 5360		755	\$1,384.05	\$1,384.05	\$0.00
F51465		52C	5366	1962	225	\$191.25	\$191.25	\$0.00
F51465		52C	5366	1966	960	\$816.00	\$816.00	\$0.00
F51465		52C	5366	1992	454	\$8,408.08	\$6,108.05	\$2,300.03
	CABLE 0025PR 26G 0021-0038PR		TOTAL AIC: 5366		1,639	\$9,415.33	\$7,115.30	\$2,300.03
F51465		52C	5378	1966	804	\$852.24	\$852.24	\$0.00
F51465		52C	5378	1981	8	\$8.48	\$8.48	\$0.00
	CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378		812	\$860.72	\$860.72	\$0.00
F51465		52C	5380	1954	2,330	\$2,166.90	\$2,166.90	\$0.00
F51465		52C	5380	1959	291	\$270.63	\$270.63	\$0.00
F51465		52C	5380	1962	801	\$744.93	\$744.93	\$0.00
F51465		52C	5380	1963	363	\$337.59	\$337.59	\$0.00
F51465		52C	5380	1972	67	\$62.31	\$62.31	\$0.00
F51465		52C	5380	1975	448	\$416.64	\$416.64	\$0.00
F51465		52C	5380	1985	442	\$4,190.16	\$4,190.16	\$0.00
	CABLE 0050PR 26G 0039-0063PR		TOTAL AIC: 5380		4,742	\$8,189.16	\$8,189.16	\$0.00
F51465		52C	5408	1972	30	\$44.40	\$44.40	\$0.00
F51465		52C	5408	1975	24	\$35.52	\$35.52	\$0.00
	CABLE 0100PR 24G 0089-0125PR		TOTAL AIC: 5408		54	\$79.92	\$79.92	\$0.00
F51465		52C	5412	1975	20	\$27.80	\$27.80	\$0.00
F51465		52C	5412	1985	485	\$7,968.55	\$7,968.55	\$0.00
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		505	\$7,996.35	\$7,996.35	\$0.00

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 STATE: NORTH DAKOTA
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 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		52C	5438	1967	65	\$146.90	\$146.90	\$0.00
F51465		52C	5438	1969	25	\$56.50	\$56.50	\$0.00
	CABLE 0200PR 26G 0176-0250PR		TOTAL AIC: 5438		90	\$203.40	\$203.40	\$0.00
			TOTAL FRC: 52C		8,597	\$28,128.93	\$25,828.90	\$2,300.03
	TOTAL ACCOUNT: 2421 AERIAL CABLE MET				8,597	\$28,128.93	\$25,828.90	\$2,300.03
F51465	2422 UNDGRD CABLE MET	5C	2801	1984	1	\$5,543.06	\$4,849.13	\$693.93
	AIR DRYER 7501 SCFD AND OVER		TOTAL AIC: 2801		1	\$5,543.06	\$4,849.13	\$693.93
F51465		5C	5360	1984	225	\$2,821.50	\$2,468.28	\$353.22
	CABLE 0025PR 22G 0021-0038PR		TOTAL AIC: 5360		225	\$2,821.50	\$2,468.28	\$353.22
F51465		5C	5378	1983	50	\$259.50	\$231.52	\$27.98
F51465		5C	5378	1984	36	\$305.64	\$267.38	\$38.26
	CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378		86	\$565.14	\$498.90	\$66.24
F51465		5C	5408	1984	100	\$435.00	\$380.54	\$54.46
	CABLE 0100PR 24G 0069-0125PR		TOTAL AIC: 5408		100	\$435.00	\$380.54	\$54.46
F51465		5C	5412	1983	140	\$1,050.00	\$936.80	\$113.20
	CABLE 0100PR 26G 0069-0125PR		TOTAL AIC: 5412		140	\$1,050.00	\$936.80	\$113.20
F51465		5C	5462	1983	120	\$1,846.80	\$1,647.69	\$199.11
F51465		5C	5462	1984	82	\$632.22	\$553.07	\$79.15
	CABLE 0400PR 24G 0351-0425PR		TOTAL AIC: 5462		202	\$2,479.02	\$2,200.76	\$278.26

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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		5C	5492	1983	150	\$2,791.50	\$2,490.54	\$300.96
	CABLE 0800PR 28G 0501-0750PR		TOTAL AIC: 5492		150	\$2,791.50	\$2,490.54	\$300.96
F51465		5C	5502	1983	50	\$1,122.00	\$1,001.03	\$120.97
	CABLE 0900PR 28G 0751-1050PR		TOTAL AIC: 5502		50	\$1,122.00	\$1,001.03	\$120.97
	TOTAL FRC: 5C				954	\$16,807.22	\$14,825.98	\$1,981.24
	TOTAL ACCOUNT: 2422 UNDGRD CABLE MET				954	\$16,807.22	\$14,825.98	\$1,981.24
F51465	2422 UNDGRD CABLE NON M	85C	5012	1990	3,000	\$6,000.00	\$3,019.20	\$2,980.80
F51465		85C	5012	1992	2,648	\$6,831.84	\$2,625.47	\$4,206.37
	CABLE FIBER OPTIC 0012 FIBERS		TOTAL AIC: 5012		5,648	\$12,831.84	\$5,644.67	\$7,187.17
	TOTAL FRC: 85C				5,648	\$12,831.84	\$5,644.67	\$7,187.17
	TOTAL ACCOUNT: 2422 UNDGRD CABLE NON MET				5,648	\$12,831.84	\$5,644.67	\$7,187.17
F51465	2423 BURIED CABLE MET	45C	2300	1901	1	\$1,002.06	\$600.45	\$401.61
F51465		45C	2300	1982	1	\$1,022.50	\$766.63	\$255.87
	TERMINAL CABLE OUTSIDE 0100PR 010		TOTAL AIC: 2300		2	\$2,024.56	\$1,367.08	\$657.48
F51465		45C	2306	1983	1	\$6,319.56	\$4,552.16	\$1,767.40
	TERMINAL CABLE OUTSIDE 0800PR 050		TOTAL AIC: 2306		1	\$6,319.56	\$4,552.16	\$1,767.40
F51465		45C	2308	1901	2	\$4,661.22	\$2,793.09	\$1,868.13
	TERMINAL CABLE OUTSIDE 1200PR 105		TOTAL AIC: 2308		2	\$4,661.22	\$2,793.09	\$1,868.13

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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	2310	1901	6	\$24,724.74	\$14,815.55	\$9,909.19
F51465		45C	2310	1982	2	\$13,725.28	\$10,290.68	\$3,434.60
	TERMINAL CABLE OUTSIDE 1800PR 165 TOTAL AIC: 2310				8	\$38,450.02	\$25,106.23	\$13,343.79
F51465		45C	2313	1901	1	\$2,905.90	\$1,741.27	\$1,164.63
	TERMINAL CABLE OUTSIDE 2700PR 255 TOTAL AIC: 2313				1	\$2,905.90	\$1,741.27	\$1,164.63
F51465		45C	2755	1901	2	\$1,554.04	\$931.21	\$622.83
F51465		45C	2755	1983	1	\$2,117.63	\$1,525.39	\$592.24
F51465		45C	2755	1990	2	\$705.26	\$317.96	\$387.30
	CASE LOAD COIL 0100PR 0100-0125PR TOTAL AIC: 2755				5	\$4,378.93	\$2,774.56	\$1,602.37
F51465		45C	2756	1901	5	\$6,537.90	\$3,917.64	\$2,620.26
	CASE LOAD COIL 0150PR 0126-0175PR TOTAL AIC: 2756				5	\$6,537.90	\$3,917.64	\$2,620.26
F51465		45C	2757	1901	1	\$1,480.87	\$887.37	\$593.50
	CASE LOAD COIL 0200PR 0176-0250PR TOTAL AIC: 2757				1	\$1,480.87	\$887.37	\$593.50
F51465		45C	2758	1901	1	\$3,053.29	\$1,829.59	\$1,223.70
	CASE LOAD COIL 0300PR 0251-0350PR TOTAL AIC: 2758				1	\$3,053.29	\$1,829.59	\$1,223.70
F51465		45C	2760	1982	1	\$4,925.00	\$3,692.57	\$1,232.43
	CASE LOAD COIL 0450PR 0426-0500PR TOTAL AIC: 2760				1	\$4,925.00	\$3,692.57	\$1,232.43
F51465		45C	2761	1982	1	\$5,235.67	\$3,925.50	\$1,310.17
	CASE LOAD COIL 0600PR 0501-0750PR TOTAL AIC: 2761				1	\$5,235.67	\$3,925.50	\$1,310.17
F51465		45C	2762	1901	1	\$9,562.76	\$5,730.19	\$3,832.57

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